

Exhibit 2

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re

JLM COUTURE, INC.,

Debtor.

Chapter 11
(Subchapter V)

Case No. 23-11659 (JKS)

**DECLARATION OF JOSEPH MURPHY IN SUPPORT
OF SECOND OMNIBUS OBJECTION (NON-SUBSTANTIVE) TO CLAIMS**

I, Joseph Murphy, hereby declare under penalty of perjury:

1. I am the president and CEO of JLM Couture, Inc. (the “Debtor”), the above-captioned debtor and debtor in possession. I submit this declaration (the “Declaration”) in support of the *Second Omnibus Objection (Non-Substantive) to Claims* (the “Objection”)¹ filed by the Debtor.

2. Except as otherwise indicated, all facts set forth in this Declaration are based on my personal knowledge, upon information supplied to me by the Debtor or its professionals, upon information learned from the review of relevant documents by me and people under my supervision or based upon my opinion through my experience and knowledge gained during the claims reconciliation process in this chapter 11 case.

3. At my direction, and under my supervision, the Debtor and its professionals reviewed the Proofs of Claim filed in the Debtor’s chapter 11 cases. The Debtor and its professionals also reviewed the Debtor’s records relating to the Claims, and as necessary conducted an investigation of the Claims. I am familiar with the Claims identified in the Objection and the relief requested therein.

¹ Capitalized terms not otherwise defined herein shall have the meanings ascribed to such terms in the Objection

4. I have reviewed and identified the Late Filed Claims on Exhibit A to the Proposed Order, the Claims Register, and the facts and circumstances set forth in the Objection regarding such Late Filed Claims. Based upon this review, and my personal knowledge, I submit that the facts and circumstances set forth in the Objection are true and accurate to the best of my knowledge, information and belief, and that the Late Filed Claims should be disallowed in full.

5. I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge, information and belief.

Dated: January 17, 2024
Wilmington, Delaware

/s/ Joseph Murphy
Joseph Murphy